



PHOENIX INTERNATIONAL LIMITED

compliance@phoenixindia.com

Date: 11-02-2025

To,
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street, Fort,
Mumbai – 400001

Scrip Code: 526481, Scrip Symbol: PHOENXINTL
ISIN: INE245B01011

SUB: - Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024

Dear Sir / Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Kindly take the same on record.

Thanking You,

Yours faithfully,

FOR PHOENIX INTERNATIONAL LIMITED

Narender Kumar Makkar
Company Secretary & Compliance Officer



Limited Review Report on Unaudited Standalone Financial Results of Phoenix International Limited for the quarter ended 31st December, 2024 and year to date results for the period from 01 April 2024 to 31st December, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Phoenix International Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Phoenix International Limited** (the Company) for the quarter ended 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 2024 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act 2013 ("the Act") as amended, read with relevant rules issued there under ('Ind As') and other accounting principle generally accepted in India and in compliance with Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 Our responsibility is to express a conclusion on the statements based on our review.
3. We conducted our review of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain in assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us believe that the accompanying Statement prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PMPK & Co.

Chartered Accountants

(Firm Regn. No. 019681N)

Per Pravesh Kumar Sharma
Partner

Membership No. 093350

Place: NOIDA

UDIN:25093350BMOSYS7306



Place: Noida

Date: 11-02-2025



Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF PHOENIX INTERNATIONAL LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Phoenix International Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2024 and for the period from 01st April 2024 to 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
Phoenix Cement Limited (subsidiary of company) and Phoenix Industries Limited (subsidiary of company).



5. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the interim financial information/ financial results of Two subsidiaries which have not been reviewed/audited by their auditors, whose interim financial information/ financial results reflect total assets of Rs. 44,382.47 Lakh as at 31st December, 2024 and total revenue of Rs. 621.14 Lakh and Rs. 1812.47 Lakh, total net profit/(loss) after tax of Rs. 73.99 Lakh and Rs. 202.12 Lakh and total comprehensive income / loss of Rs. 73.99 Lakh and Rs. 202.12 Lakh for the quarter ended 31st December, 2024 and for the period from 01st April 2024 to 31st December, 2024, respectively, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

For PMPK & Co.

Chartered Accountants

(Firm Regn. No. 019681N)

Per Pravesh Kumar Sharma

Partner

Membership No. 093350

Place: NOIDA

UDIN:25093350BMOSYT4965



Place: Noida

Date: 11-02-2025

Phoenix International Limited

CIN:L74899DL1987PLC030092

Regd. Off.: 3rd Floor, Gopala Tower, 25 Rajendra Place, New Delhi - 110008

EXTRACT OF STANDALONE & CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

Rs. In Lacs

Particulars	Standalone						Consolidated					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	3 months ended 31.12.2024	3 months ended 30.09.2024	Corresponding 3 months ended 31.12.2023	Nine Months Ended 31.12.2024	Corresponding Nine Months Ended 31.12.2023	31.03.2024	3 months ended 31.12.2024	3 months ended 30.09.2024	Corresponding 3 months ended 31.12.2023	Nine Months Ended 31.12.2024	Corresponding Nine Months Ended 31.12.2023	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations												
a. Sales/Income from operations (inclusive of excise duty)	600.25	576.90	649.80	1,788.92	2,076.98	2,744.73	600.25	576.90	649.80	1,788.92	2,076.98	2,744.73
b. other operating revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue from operations	600.25	576.90	649.80	1,788.92	2,076.98	2,744.73	600.25	576.90	649.80	1,788.92	2,076.98	2,744.73
II Other Income	20.88	1.62	18.74	23.54	20.79	32.61	20.88	1.62	18.74	23.54	20.79	34.05
III Total Income (I + II)	621.14	578.52	668.54	1,812.47	2,097.77	2,777.34	621.14	578.52	668.54	1,812.47	2,097.77	2,778.78
IV Expenses:												
a Cost of materials consumed	99.99	120.34	217.44	367.34	671.18	795.27	99.99	120.34	217.44	367.34	671.18	795.27
b Changes in inventories of finished goods and work-in-progress	9.15	(8.72)	63.46	(10.28)	21.23	25.48	9.15	(8.72)	63.46	(10.28)	21.23	25.48
c Employee benefits expense	45.25	45.79	56.07	126.33	138.12	190.06	45.25	45.79	56.07	126.33	138.12	197.86
d Finance Cost	150.02	179.16	170.59	499.42	530.16	697.41	150.02	179.16	170.59	499.42	530.16	697.47
e Depreciation and amortization expense	89.49	90.69	91.92	270.87	273.92	362.75	89.49	90.69	91.92	270.87	273.92	362.75
f Other expenses	121.48	69.55	14.31	269.01	259.41	347.54	121.48	69.55	14.67	269.67	260.05	356.91
Total expenses (a to f)	515.38	496.81	613.80	1,522.68	1,894.03	2,418.52	515.38	496.81	614.16	1,523.35	1,894.66	2,435.74
V Profit before exceptional items and tax (III - IV)	105.76	81.71	54.74	289.79	203.74	358.82	105.76	81.71	54.38	289.12	203.11	343.04
VI Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII Profit before tax (V - VI)	105.76	81.71	54.74	289.79	203.74	358.82	105.76	81.71	54.38	289.12	203.11	343.04
VIII Tax expense:												
- Current Tax	31.77	24.53	16.05	87.00	60.75	180.00	31.77	24.53	16.05	87.00	60.75	180.00
- Tax relating to earlier period	-	-	-	-	-	-	-	-	-	-	-	-
- Deferred Tax Liabilities / (Assets)	-	-	-	-	-	(75.44)	-	-	-	-	-	(75.44)
IX Net Profit/ (Loss) for the period/ year (VII - VIII)	73.99	57.17	38.69	202.79	143.01	254.26	73.99	57.18	38.33	202.12	142.36	238.48
X Other Comprehensive Income												
i Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
ii Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
iii Items that will be reclassified to Profit & Loss	-	-	-	-	-	(8.43)	-	-	-	-	-	(8.43)
iv Remeasurement of net defined benefit liability /asset(net of tax)	-	-	-	-	-	(2.49)	-	-	-	-	-	(2.49)
v Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Other comprehensive income (net of tax)	-	-	-	-	-	(10.92)	-	-	-	-	-	(10.92)
XI Total Comprehensive Income after tax (IX + X)	73.99	57.17	38.69	202.79	143.01	243.34	73.99	57.18	38.33	202.12	142.36	227.56
XII Paid-up equity share capital (at par Value of Rs.10 each)	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96	1,678.96
XIII Earnings per share of Rs.10 each - Not annualized												
(a) Basic (in Rs.)	0.44	0.34	0.23	1.21	0.85	1.45	0.44	0.34	0.23	1.20	0.85	1.36
(b) Diluted (in Rs.)	0.44	0.34	0.23	1.21	0.85	1.45	0.44	0.34	0.23	1.20	0.85	1.36

1

The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind-As) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules , 2016;

2

The above financial results have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors at the Board Meeting held on 11.02.2025



- 3 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Limited Review of the financial results for the quarter ended and nine month ended 31st December, 2024 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015 has been carried out by the statutory auditors of the company;
- 4 The Company operates in two segments in accordance with Ind AS-108;
- 5 The Company is having two subsidiaries namely Phoenix Cement Limited and Phoenix Industries Limited; therefore, it has prepared standalone and consolidation results;
- 6 Figure of previous periods have been regrouped/recast/reclassified wherever necessary;

Place: Gurugram
Date: 11.02.2025

By the Order of the Board
For Phoenix International Limited
Delhi
Narender Kumar Makkar
Director & Company Secretary
Din No.: 00026857

Phoenix International Limited
CIN:L74899DL1987PLC030092
Regd. Off.: 3rd Floor, Gopala Tower, 25 Rajendra Place, New Delhi - 110008
SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars	Standalone						Consolidated					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	3 months ended 31.12.2024	3 months ended 30.09.2024	Corresponding 3 months ended 31.12.2023	Nine Months Ended 31.12.2024	Corresponding Nine Months Ended 31.12.2023	31.03.2024	3 months ended 31.12.2024	3 months ended 30.09.2024	Corresponding 3 months ended 31.12.2023	Nine Months Ended 31.12.2024	Corresponding Nine Months Ended 31.12.2023	31.03.24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue												
a. Segment A- Manufacturing	139.43	116.64	189.14	407.02	694.59	907.65	139.43	116.64	189.14	407.02	694.59	909.09
b. Segment B- Rent	481.71	461.89	479.40	1,405.45	1,403.18	1,869.69	481.71	461.89	479.40	1,405.45	1,403.18	1,869.69
Total Segment Revenue	621.14	578.53	668.54	1,812.47	2,097.77	2,777.34	621.14	578.53	668.54	1,812.47	2,097.77	2,778.78
Less: Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Net Sales/Income from Operations	621.14	578.53	668.54	1,812.47	2,097.77	2,777.34	621.14	578.53	668.54	1,812.47	2,097.77	2,778.78
2 Segment Results												
Profit(+)/Loss(-) before Tax and Interest												
a. Segment A- Manufacturing	0.74	(3.26)	(39.60)	(14.84)	5.76	4.98	0.73	(3.26)	(39.96)	(15.51)	5.12	(10.74)
b. Segment B- Rent	255.04	264.15	264.93	804.05	728.15	1,051.25	255.04	264.15	264.93	804.05	728.15	1,051.25
Total Profit before Tax and Interest	255.78	260.89	225.32	789.21	733.90	1,056.23	255.77	260.89	224.97	788.54	733.27	1,040.51
Less: i. Finance Cost	150.02	179.16	170.59	499.42	530.16	697.41	150.02	179.16	170.59	499.42	530.16	697.47
ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-	-	-	-	-	-	-	-
Profit Before Tax	105.76	81.73	54.73	289.79	203.74	358.82	105.75	81.73	54.38	289.12	203.11	343.04
3 Segment Assets												
a. Segment A- Manufacturing	2,131.46	2,010.43	1,830.13	2,131.46	1,830.13	1,923.41	2,942.64	2,823.35	2,784.24	2,942.64	2,784.24	2,732.38
b. Segment B- Rent	41,439.83	41,666.32	44,009.18	41,439.83	44,009.18	42,000.07	41,439.83	41,666.32	44,009.18	41,439.83	44,009.18	42,000.07
Total	43,571.29	43,676.75	45,839.31	43,571.29	45,839.31	43,923.48	44,382.47	44,489.67	46,793.42	44,382.47	46,793.42	44,732.45
4 Segment Liabilities												
a. Segment A- Manufacturing	2,300.05	2,182.00	1,806.24	2,300.05	1,806.24	2,071.94	2,621.49	2,505.18	2,303.64	2,621.49	2,303.64	2,390.51
b. Segment B- Rent	6,895.12	7,192.62	9,966.74	6,895.12	9,966.74	7,678.21	6,895.12	7,192.62	9,966.74	6,895.12	9,966.74	7,678.21
Total	9,195.17	9,374.62	11,772.98	9,195.17	11,772.98	9,750.15	9,516.61	9,697.80	12,270.38	9,516.61	12,270.38	10,068.72
5 Capital Employed												
(Segment Assets Less Segment Liabilities)												
a. Segment A- Manufacturing	(168.59)	(171.57)	23.88	(168.59)	23.89	-148.53	321.15	318.17	480.60	321.15	480.60	341.87
b. Segment B- Rent	34,544.71	34,473.70	34,042.44	34,544.71	34,042.44	34,321.86	34,544.71	34,473.70	34,042.44	34,544.71	34,042.44	34,321.86
Total	34,376.12	34,302.13	34,066.32	34,376.12	34,066.33	34,173.33	34,865.86	34,791.87	34,523.04	34,865.86	34,523.04	34,663.73

Place: Gurugram
Date: 11.02.2025

By the Order of the Board
For Phoenix International Limited

Phoenix International Limited
Narendra Kumar Makkar
Director & Company Secretary
DIN:00026857



PHOENIX INTERNATIONAL LIMITED

compliance@phoenixindia.com

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: - **Not Applicable.**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULTON LOANS AND DEBT SECURITIES: - **Not Applicable, as there is no default.**
- D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): - **Not Applicable.**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): - **Not Applicable.**